

**CITY OF ORTING**  
**Pierce County, Washington**  
**January 1, 1994 Through December 31, 1994**

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**Schedule Of Findings**

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1. Controls Over Accounting For Property Held By The Police Department Should Be Improved

During our audit of the city, we reviewed the city police department's accounting for property held in evidence. The following weaknesses were noted during our review of the police department:

- a. Items listed on the Evidence and Property Log were not found in the property room. The Possession and Evidence Chain did not indicate the removal of the items from the property room.
- b. Items located in the property room did not trace back to the Evidence and Property Log. These items were not logged in and there was no record that they had been formally received by the evidence officer.
- c. The entry into the evidence safe is not restricted to the evidence officers. The city has a fireproof safe that is used to store hazardous evidence items in addition to the property room. The combination of the safe has not been restricted to the evidence officers only.
- d. The possession and chain of evidence was incomplete on some evidence records. A record of the chain of evidence was not being consistently maintained.
- e. Evidence was not disposed of in a timely manner after the case was adjudicated. Evidence was noted in the property room that had been adjudicated seven and eight years ago.

Any property acquired must be adequately secured from the point the police take possession to the time of disposition. Records should be kept to indicate that evidence has been formally received by the evidence officer and a complete record of possession and chain of evidence should be maintained.

The Washington Association of Sheriffs and Police Chiefs (WASPC) manual - *WASPC Accreditation Program 2nd Edition*, By Dr. Robert Landon, Section 35 ) COLLECTION AND PRESERVATION OF EVIDENCE, emphasizes the need for controlling items placed under the supervision of the police department. Section 35.1 requires the agency to have written procedures for collection, identification, preservation, and transmittal of evidentiary items. At 35.2, the WASPC manual further requires the agency to establish a system for the secure and proper recording, storage, classification, retrieval, and disposition of all evidentiary, recovered, and found property under the protective custody of the agency.

The internal control weaknesses are attributable to the lack of written policies and

procedures and inconsistently applied practices.

Without proper internal controls, the police department cannot adequately safeguard evidence room property and ensure adherence to procedures over its disposition.

We recommend that the city develop written policies and procedures governing the disposition of evidence room property and that they be consistently followed.

2. City Officials Should Comply With State Bid Laws

As part of our audit we examined the city's purchasing procedures. We noted the city purchased a 40KW diesel generator for \$16,365. The city did not formally bid the purchase of equipment.

The city has adopted by resolution a procedure for securing telephone and/or written quotations for purchases between \$7,500 and \$15,000 as allowed by RCW 35.23.352 (8).

The purchase of the 40KW diesel generator is subject to the formal bid procedures as required by RCW 35.23.352 which states in part:

(6) Any purchase of supplies, materials, equipment . . . where the cost thereof exceeds . . . (8) . . . fifteen thousand dollars . . . shall be made upon call for bids . . .

The city did not anticipate that the final cost of the equipment would exceed fifteen thousand dollars.

Without calling for competitive bids, the city cannot be assured that it received the best possible price on the equipment.

We recommend the city follow proper bid procedures as required by state statute.